



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 4, 2019

Brent Whiteley, Esq.  
Chief Financial Officer, General Counsel and Secretary  
SAExploration Holdings, Inc.  
1160 Dairy Ashford, Suite 160  
Houston, Texas 77079

**Re: SAExploration Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 29, 2019**  
**File No. 333-231793**

Dear Mr. Whiteley, Esq.:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources